

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16205600400000</div> <div>Keokuk City Clerk</div> <div>415 Blondea Street</div> <div>Keokuk,Iowa 52632</div>		
CITY OF KEOKUK , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,172,556		4,172,556	4,201,380
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	4,172,556		4,172,556	4,201,380
Delinquent property taxes	19,667		19,667	0
TIF revenues	1,475,276		1,475,276	1,489,720
Other city taxes	2,501,874	0	2,501,874	2,503,789
Licenses and permits	133,055	2,590	135,645	71,799
Use of money and property	93,713	121,187	214,900	224,015
Intergovernmental	2,765,614	0	2,765,614	3,816,210
Charges for fees and service	251,949	4,524,472	4,776,421	4,861,850
Special assessments	0	0	0	0
Miscellaneous	180,853	469,195	650,048	146,674
Other financing sources	4,249,514	2,073,129	6,322,643	7,089,360
Total revenues and other sources	15,844,071	7,190,573	23,034,644	24,404,797
Expenditures and Other Financing Uses				
Public safety	4,449,148	0	4,449,148	4,468,774
Public works	2,144,776	0	2,144,776	2,252,479
Health and social services	0	0	0	0
Culture and recreation	1,390,519	0	1,390,519	1,432,160
Community and economic development	384,175	0	384,175	514,428
General government	597,593	0	597,593	602,649
Debt service	1,955,098	0	1,955,098	1,955,100
Capital projects	3,450,778	0	3,450,778	4,556,314
Total governmental activities expenditures	14,372,087	0	14,372,087	15,781,904
Business type activities	0	7,258,792	7,258,792	8,146,462
Total ALL expenditures	14,372,087	7,258,792	21,630,879	23,928,366
Other financing uses, including transfers out	4,416,776	0	4,416,776	3,710,818
Total ALL expenditures/And other financing uses	18,788,863	7,258,792	26,047,655	27,639,184
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,944,792	-68,219	-3,013,011	-3,234,387
Beginning fund balance July 1, 2013	8,441,690	5,422,981	13,864,671	13,864,669
Ending fund balance June 30, 2014	5,496,898	5,354,762	10,851,660	10,630,282
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 17,130,000	Other long-term debt	\$ 0	
Revenue debt	\$ 7,888,499	Short-term debt	\$ 0	
TIF Revenue debt	\$ 80,120	General obligation debt limit	\$ 26,032,028	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/07/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Barbara Barnes	→	319	524-2050	100
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/17/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF KEOKUK			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,216,564	1,319,324		636,668	0	0	4,172,556			4,172,556	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	2,216,564	1,319,324		636,668	0	0	4,172,556		T01	4,172,556	4
5	Delinquent property taxes	10,627	6,360		2,680	0	0	19,667		T01	19,667	5
6	Total property tax	2,227,191	1,325,684		639,348	0	0	4,192,223			4,192,223	6
7	TIF revenues			1,475,276				1,475,276		T01	1,475,276	7
	Other city taxes											
8	Utility tax replacement excise taxes	401,801	240,481	0	100,601	0	0	742,883		T15	742,883	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	392,266	0	0	0	0	0	392,266	0	C30	392,266	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	248,872	0	0	0	0	0	248,872	0	T19	248,872	13
14	Other local option taxes	0	1,117,853	0	0	0	0	1,117,853	0	T09	1,117,853	14
15	TOTAL OTHER CITY TAXES	1,042,939	1,358,334	0	100,601	0	0	2,501,874	0		2,501,874	15
16	Section B - LICENSES AND PERMITS	133,055	0	0	0	0	0	133,055	2,590	T29	135,645	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	22,535	0	0	0	0	0	22,535	121,187	U20	143,722	18
19	Rents and royalties	71,178	0	0	0	0	0	71,178	0	U40	71,178	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	93,713	0	0	0	0	0	93,713	121,187		214,900	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	89,851	0	0	0	1,165,836	0	1,255,687	0	B89	1,255,687	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	89,851	0	0	0	1,165,836	0	1,255,687	0		1,255,687	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,076,423					1,076,423		C46	1,076,423	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	6,541	0	0	0	0	0	6,541	0	C89	6,541	49
50	Iowa Department of Transportation	26,670	119,928	0	0	0	0	146,598	0	C89	146,598	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	8,800	0	0	0	0	8,800	0	C89	8,800	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	33,211	1,205,151	0	0	0	0	1,238,362	0		1,238,362	60
61												61
62	Local grants and reimbursements											62
63	County contributions	29,710	0	0	0	0	0	29,710	0		29,710	63
64	Library service	7,817	0	0	0	0	0	7,817	0	D89	7,817	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Municipal Waterworks	200,000	0	0	0	0	0	200,000	0	D89	200,000	67
68	Keokuk Community School Dist	34,038	0	0	0	0	0	34,038	0		34,038	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	271,565	0	0	0	0	0	271,565	0		271,565	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	394,627	1,205,151	0	0	1,165,836	0	2,765,614	0		2,765,614	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	0	A91	0	73
74	Sewer	0	0	0	0	0	0	0	3,627,132	A8Ø	3,627,132	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	4,674	0	0	0	0	0	4,674	0	AØ1	4,674	78
79	Landfill/garbage	0	0	0	0	0	0	0	688,252	A81	688,252	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	209,088	A94	209,088	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	9,026	0	0	0	0	0	9,026	0	A89	9,026	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	11,759	0	0	0	0	0	11,759	0	A89	11,759	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	13,700	0	0	0	0	0	13,700	0	A03	13,700	98
99	Library charges	4,535	0	0	0	0	0	4,535	0	A89	4,535	99
100	Park, recreation, and cultural charges	90,401	0	0	0	0	0	90,401	0	A61	90,401	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	310	0	0	0	0	0	310	0		310	102
103	Bulk fuel charges	117,544	0	0	0	0	0	117,544	0		117,544	103
104	TOTAL CHARGES FOR SERVICE	251,949	0	0	0	0	0	251,949	4,524,472		4,776,421	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	91,045	0	0	0	0	0	91,045	0	U99	91,045	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	11,278	0	0	0	0	0	11,278	0	U11	11,278	110
111	Fines	23,395	0	0	0	0	0	23,395	0	U30	23,395	111
112	Internal service charges	0	0	0	0	0	0	0	467,056	NR	467,056	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Refunds	18,633	36,502	0	0	0	0	55,135	2,139		57,274	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	144,351	36,502	0	0	0	0	180,853	469,195		650,048	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF KEOKUK					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,287,825	3,925,671	1,475,276	739,949	1,165,836	0	11,594,557	5,117,444		16,712,001	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	7,200	7,200	0	NR	7,200	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	1,898,667	NR	1,898,667	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	2,996,509	0		0	5,045	0	3,001,554	174,462		3,176,016	127
128	Internal TIF loans and transfers in	0	0	0	1,240,760	0	0	1,240,760	0		1,240,760	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	2,996,509	0	0	1,240,760	5,045	7,200	4,249,514	2,073,129		6,322,643	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,284,334	3,925,671	1,475,276	1,980,709	1,170,881	7,200	15,844,071	7,190,573		23,034,644	132
133												133
134	Beginning fund balance July 1, 2013	432,077	2,351,791	192,052	239,587	4,819,441	406,742	8,441,690	5,422,981		13,864,671	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,716,411	6,277,462	1,667,328	2,220,296	5,990,322	413,942	24,285,761	12,613,554		36,899,315	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	2,371,062	0	0	0	0	0	2,371,062		E62	2,371,062	2
3	Purchase of land and equipment	86,224	0	0	0	0	0	86,224		G62	86,224	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	9,213	0	0	0	0	0	9,213		E59	9,213	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	1,735,674	0	0	0	0	0	1,735,674		E24	1,735,674	13
14	Purchase of land and equipment	3,444	0	0	0	0	0	3,444		G24	3,444	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	139,294	0	0	0	0	0	139,294		E66	139,294	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	101,062	0	0	0	0	0	101,062		E32	101,062	24
25	Purchase of land and equipment	3,175	0	0	0	0	0	3,175		G32	3,175	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	4,449,148	0	0	0	0	0	4,449,148			4,449,148	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	124,807	586,874	0	0	0	0	711,681		E44	711,681	42
43	Purchase of land and equipment	0	298,842	0	0	0	0	298,842		G44	298,842	43
44	Construction	107,448	0	0	0	0	0	107,448		F44	107,448	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	216,594	0	0	0	0	0	216,594		E44	216,594	48
49	Traffic control safety — Current operation	24,321	0	0	0	0	0	24,321		E44	24,321	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	89,777	0	0	0	0	89,777		E44	89,777	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	47,698	0	0	0	0	47,698		E81	47,698	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	84,785	0	0	0	0	0	84,785		E01	84,785	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	96,315	220,028	0	0	0	0	316,343		E89	316,343	65
66	Purchase of land and equipment	0	10,173	0	0	0	0	10,173		G89	10,173	66
67	Construction	237,114	0	0	0	0	0	237,114		F89	237,114	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	891,384	1,253,392	0	0	0	0	2,144,776			2,144,776	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	464,266	0	0	0	0	0	464,266		E52	464,266	122
123	Purchase of land and equipment	3,265	0	0	0	0	0	3,265		G52	3,265	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	61,026	0	0	0	0	0	61,026		E61	61,026	125
126	Purchase of land and equipment	32,816	0	0	0	0	0	32,816		G61	32,816	126
127	Parks — Current operation	233,015	0	0	0	0	0	233,015		E61	233,015	127
128	Purchase of land and equipment	66,862	0	0	0	0	0	66,862		G61	66,862	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	118,610	0	0	0	0	0	118,610		E61	118,610	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	171,020	0	0	0	0	0	171,020		E03	171,020	133
134	Purchase of land and equipment	12,949	0	0	0	0	0	12,949		G03	12,949	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	226,690	0	0	0	0	0	226,690		E61	226,690	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,390,519	0	0	0	0	0	1,390,519			1,390,519	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	8,161	154,186	0	0	0	162,347		E89	162,347	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	109,142	0	0	0	0	109,142		E50	109,142	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	111,379	0	0	0	0	0	111,379		E29	111,379	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	1,307	0	0	0	0	0	1,307		E89	1,307	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	112,686	117,303	154,186	0	0	0	384,175			384,175	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF KEOKUK					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	401,271	0	0	0	0	0	401,271		E29	401,271	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	0	0	0	0	0	0	0		E23	0	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	14,490	0	0	0	0	0	14,490		E89	14,490	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	32,784	0	0	0	0	0	32,784		E25	32,784	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	32,256	0	0	0	0	0	32,256		E31	32,256	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	115,742	0	0	0	0	0	115,742		E89	115,742	171
172	Other general government — Current operation	1,050	0	0	0	0	0	1,050		E89	1,050	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	597,593	0	0	0	0	0	597,593			597,593	176
177	Section G — DEBT SERVICE	0	0	0	1,955,098	0	0	1,955,098			1,955,098	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,955,098	0	0	1,955,098			1,955,098	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Floodwall Repair/pumps etc	0	0	0	0	1,328,303	0	1,328,303			1,328,303	184
185	Grand Avenue Street project	0	0	0	0	1,331,223	0	1,331,223			1,331,223	185
186	All other	0	0	0	0	791,252	0	791,252			791,252	186
187	Subtotal Regular Capital Projects	0	0	0	0	3,450,778	0	3,450,778			3,450,778	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,450,778	0	3,450,778			3,450,778	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	7,441,330	1,370,695	154,186	1,955,098	3,450,778	0	14,372,087			14,372,087	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								2,292,818	E80	2,292,818	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								589,591	E81	589,591	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								375,971	E94	375,971	222
223	Purchase of land and equipment								71,821	G94	71,821	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF KEOKUK					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								274,252		274,252	242
243	Enterprise Capital Projects								3,187,384		3,187,384	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Health insurance								466,955		466,955	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								7,258,792		7,258,792	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	7,441,330	1,370,695	154,186	1,955,098	3,450,778	0	14,372,087	7,258,792		21,630,879	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	2,925,161		0	247,255	3,600	3,176,016	0		3,176,016	255
256	Internal TIF loans/repayments and transfers out	0	0	1,240,760	0	0	0	1,240,760	0		1,240,760	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	2,925,161	1,240,760	0	247,255	3,600	4,416,776	0		4,416,776	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,441,330	4,295,856	1,394,946	1,955,098	3,698,033	3,600	18,788,863	7,258,792		26,047,655	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	410,342	410,342			410,342	263
264	Restricted	0	733,183	272,382	265,588	2,292,289	0	3,563,442			3,563,442	264
265	Committed	0	1,088,302	0	0	0	0	1,088,302			1,088,302	265
266	Assigned	0	160,121	0	0	0	0	160,121			160,121	266
267	Unassigned	275,081	0	0	0	0	0	275,081			275,081	267
268	Total Governmental	275,081	1,981,606	272,382	265,588	2,292,289	410,342	5,497,288			5,497,288	268
269	Proprietary								5,354,762		5,354,762	269
270	Total ending fund balance June 30, 2014	275,081	1,981,606	272,382	265,198	2,292,289	410,342	5,496,898	5,354,762		10,851,660	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,716,411	6,277,462	1,667,328	2,220,296	5,990,322	413,942	24,285,761	12,613,554		36,899,315	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF KEOKUK

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 156,346		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 4,996,740

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt												
Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year			Debt Outstanding JUNE 30, 2014						Interest paid this year (h)	
		Issued (b)	Retired (c)		General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0		49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0			I91 \$ 0	
2. Sewer utility	19U 6,189,122	29U 1,515,377	39U 211,000		49U 0	49U 0	49U 7,493,499	49U 0			I89 211,801	
3. Electric utility	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I92 0	
4. Gas utility	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I93 0	
5. Transit-bus	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0		44T 0	44T 0	44T 0	44T 0			I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0		44T 0	44T 0	44T 0	44T 0			I89 0	
8. TIF revenue	19U 140,120	29U 0	39U 60,000		49U 0	49U 80,120	49U 0	49U 0			I89 6,791	
Other-Specify	19U	29U	39U		49U	49U	49U	49U			I89	
9. Genl OBL	18,305,000	0	1,175,000		17,130,000	0	0	0			493,470	
10. Solid WasteRevenue	19U 465,000	29U 0	39U 70,000		49U 0	49U 0	49U 395,000	49U 0			I89 18,321	
11.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
12.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
13.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
14.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
Total long-term debt	25,099,242	1,515,377	1,516,000		17,130,000	80,120	7,888,499	0			730,383	
B. Short-term debt	Amount - Omit cents											
Outstanding as of JULY 1, 2013					61V \$	0						
Outstanding as of JUNE 30, 2014					64V \$	0						

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	520,640,567 x .05 = \$ 26,032,028

Part VII		CASH AND INVESTMENT ASSETS AS OF										JUNE 30, 2014	
Type of asset	Amount - Omit cents												
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)		Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61								
	\$	265,199	\$	2,292,289	0	8,294,172	10,851,660						
	REMARKS											V98	